

**AMENDMENTS TO THE CLAIMS:**

This listing of claims will replace all prior versions, and listings, of claims in the application.

**Listing of Claims:**

1. (Cancelled)
2. (Cancelled)
3. (Currently Amended) A hollow rack shaft formed of one plate workpiece for a steering system, ~~wherein:~~  
wherein said workpiece has opposing edges and extends in a longitudinal direction,  
wherein said workpiece is formed into a hollow tube about an axis of said shaft,  
the axis extending in the longitudinal direction,  
wherein the opposing edges are butted together to form a butted portion,  
wherein the butted portion includes a first section thereof that extends in said longitudinal direction and includes a second section thereof that extends in a direction non-parallel to the longitudinal direction, and  
wherein two rack teeth groups are respectively formed by plastic working and are  
located longitudinally apart from each other.
4. (Currently Amended) A hollow rack shaft according to Claim 3, wherein:  
respective center lines of said rack teeth groups are out-of-phase offset from each other by an angle around the axis of said shaft, the respective center lines each extending in the longitudinal direction. shaft.
5. (Original) A hollow rack shaft according to Claim 4, wherein:  
said rack teeth groups are sequentially formed by die forming.

6. (Original) A hollow rack shaft according to Claim 4, wherein:  
said rack teeth groups are simultaneously formed by die forming.
7. (Cancelled)
8. (New) A hollow rack shaft according to Claim 4,  
wherein the butted portion includes a third butted portion section thereof that  
extends in said longitudinal direction,  
wherein the first and third butted portion sections are offset from each other by an  
angle around the axis of said shaft, and  
wherein the angle by which the first and third butted portion sections are offset is  
equal to the angle by which the center lines of the two rack teeth groups are offset.
9. (New) A hollow rack shaft according to Claim 8, wherein each of the first  
and third butted portion sections is located on an opposite side of said shaft from a  
respective one of the two rack teeth groups.
10. (New) A hollow rack shaft according to Claim 9, wherein the second  
butted portion section extends between the first and third butted portion sections.